

FLORIDA Horsemen's Benevolent & Protective Association, Inc.®

Calder Race Course
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September 6, 2006

Mr. Gene Stevens
1800 NE 114 Street Suite 2103
Miami, Florida 33181

Dear Gene:

I have been out of town but this is a belated thank you for all your help securing the contract between the FHBPA and Gulfstream Park. I know you worked many long hours bringing the parties together and you deserve the thanks from both sides. I sincerely believe we ended up with a beneficial contract for all.

Thanks again.

Sincerely,

Sam Gordon
President